

**San Juan
Income Statement
As of Sep FY2024**

	Actual			YTD	Budget				
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast
SUMMARY									
Revenue									
LCCF Entitlement	-	390,836	390,836	781,672	15,670,753	15,425,953	15,794,288	368,335	123,536
Federal Revenue	-	-	-	-	920,471	1,246,833	1,246,833	-	326,362
Other State Revenues	-	430,867	54,195	485,062	2,972,736	3,071,532	3,072,043	510	99,307
Local Revenues	1,000	-	213	1,213	-	-	-	-	-
Fundraising and Grants	177,528	63,871	84,867	326,266	852,000	852,000	852,000	-	-
Total Revenue	178,528	885,574	530,111	1,594,213	20,415,960	20,596,318	20,965,164	368,846	549,204
Expenses									
Compensation and Benefits	247,815	1,071,492	1,047,651	2,366,957	13,525,232	13,286,343	13,393,363	(107,020)	131,869
Books and Supplies	165,995	113,616	92,205	371,816	604,500	678,215	677,603	612	(73,103)
Services and Other Operating Expenditures	344,509	251,870	336,640	933,019	5,586,040	6,362,479	6,794,060	(431,581)	(1,208,020)
Depreciation	-	-	-	-	46,517	46,517	46,517	-	-
Other Outflows	-	322,133	93	322,226	-	-	-	-	-
Total Expenses	758,320	1,759,111	1,476,588	3,994,018	19,762,290	20,373,554	20,911,543	(537,989)	(1,149,254)
Operating Income	(579,792)	(873,536)	(946,477)	(2,399,805)	653,670	222,764	53,620	(169,143)	(600,050)
Fund Balance									
Beginning Balance (Audited)					7,078,507	7,214,594	7,214,594		
Operating Income					653,670	222,764	53,620		
Ending Fund Balance					7,732,177	7,437,358	7,268,215		
Fund Balance as a % of Expenses					39%	37%	35%		

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KEY ASSUMPTIONS									
Enrollment Summary									
K-3					758	758	826	68	68
4-6					466	466	453	(13)	(13)
7-8					219	219	192	(27)	(27)
Total Enrolled					1,443	1,443	1,471	28	28
ADA %									
K-3					96.0%	94.5%	94.5%	0.0%	-1.5%
4-6					96.0%	94.5%	94.5%	0.0%	-1.5%
7-8					96.0%	94.5%	94.5%	0.0%	-1.5%
Average ADA %					96.0%	94.5%	94.5%	0.0%	-1.5%
ADA									
K-3					727.68	716.31	780.57	64.26	52.89
4-6					447.36	440.37	428.09	(12.28)	(19.27)
7-8					210.24	206.96	181.14	(25.82)	(29.10)
Total ADA					1,385.28	1,363.64	1,389.80	26.16	4.52

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REVENUE									
LCFF Entitlement									
8011 Charter Schools General Purpose Entitlement - State Aid	-	390,836	390,836	781,672	7,656,156	7,887,628	8,111,348	223,720	455,192
8012 Education Protection Account Entitlement	-	-	-	-	4,021,153	3,657,678	3,727,847	70,169	(293,306)
8096 Charter Schools in Lieu of Property Taxes	-	-	-	-	3,993,444	3,880,647	3,955,093	74,446	(38,351)
SUBTOTAL - LCFF Entitlement	-	390,836	390,836	781,672	15,670,753	15,425,953	15,794,288	368,335	123,536
Federal Revenue									
8181 Special Education - Entitlement	-	-	-	-	259,158	271,787	271,787	-	12,629
8182 Special Education Reimbursement	-	-	-	-	15,299	15,732	15,732	-	433
8291 Title I	-	-	-	-	124,319	124,319	124,319	-	-
8292 Title II	-	-	-	-	25,659	25,659	25,659	-	-
8294 Title IV	-	-	-	-	10,000	10,000	10,000	-	-
8296 CARES ESSER and LLM	-	-	-	-	486,036	799,336	799,336	-	313,300
SUBTOTAL - Federal Revenue	-	-	-	-	920,471	1,246,833	1,246,833	-	326,362
Other State Revenue									
8311 AB/SB 86	-	-	-	-	512,448	512,448	512,448	-	-
8319 Other State Apportionments - Prior Years	-	-	54,195	54,195	-	-	-	-	-
8381 Special Education - Entitlement (State	-	111,439	-	111,439	1,067,359	1,148,746	1,148,746	-	81,387
8382 Special Education Reimbursement (State	-	-	-	-	88,541	93,958	93,958	-	5,417
8550 Mandated Cost Reimbursements	-	-	-	-	26,023	26,023	26,023	-	-
8560 State Lottery Revenue	-	-	-	-	342,908	354,643	361,446	6,803	18,538
8590 All Other State Revenue	-	319,428	-	319,428	304,918	305,175	298,882	(6,293)	(6,036)
8593 Other State Revenue 3	-	-	-	-	630,540	630,540	630,540	-	-
SUBTOTAL - Other State Revenue	-	430,867	54,195	485,062	2,972,736	3,071,532	3,072,043	510	99,307
Local Revenue									
8699 All Other Local Revenue	1,000	-	213	1,213	-	-	-	-	-
SUBTOTAL - Local Revenue	1,000	-	213	1,213	-	-	-	-	-
Fundraising and Grants									
8811 Club M Revenue	177,528	63,871	84,867	326,266	852,000	852,000	852,000	-	-
SUBTOTAL - Fundraising and Grants	177,528	63,871	84,867	326,266	852,000	852,000	852,000	-	-
TOTAL REVENUE	178,528	885,574	530,111	1,594,213	20,415,960	20,596,318	20,965,164	368,846	549,204

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EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	7,056	444,826	446,224	898,106	4,664,322	4,603,652	4,587,891	15,761	76,431
1148	Teacher - Special Ed	1,571	62,768	59,270	123,609	807,277	718,542	711,118	7,424	96,159
1150	CAT Certificated SpEd Staff	-	-	-	-	-	145,250	145,250	-	(145,250)
1300	Certificated Supervisor & Administrator Salaries	59,181	67,726	57,650	184,557	778,854	779,908	779,908	-	(1,054)
1930	Certificated Counselors Salaries	11,651	21,833	19,075	52,560	202,338	211,362	199,042	12,319	3,296
	SUBTOTAL - Certificated Salaries	79,458	597,154	582,219	1,258,831	6,452,791	6,458,714	6,423,209	35,505	29,582
Classified Salaries										
2100	Classified Teaching Assistant Salaries	4,278	138,819	145,837	288,934	1,586,324	1,644,558	1,649,135	(4,577)	(62,810)
2103	Outdoor Learning & Library Specialists Salaries	3,777	875	2,033	6,684	50,267	45,433	41,135	4,298	9,132
2200	Classified Special Ed Salaries	17,966	59,652	59,902	137,520	1,065,212	809,970	844,705	(34,735)	220,507
2201	Classified SpEd Teaching Assistants Salaries	213	20,998	30,578	51,790	417,342	343,040	398,122	(55,082)	19,220
2311	CAT Classified Admin	5,848	5,848	5,848	17,543	-	-	-	-	-
2400	Classified Clerical & Office Salaries	49,847	53,241	54,435	157,524	563,442	552,735	556,735	(4,000)	6,707
2401	CAT Classified Clerical & Office Salaries	3,968	3,968	3,968	11,904	-	-	-	-	-
2905	Club M Salaries	46,056	37,159	41,074	124,289	418,903	477,693	484,129	(6,436)	(65,226)
2930	Maintenance & Grounds Salaries	5,778	5,296	5,107	16,181	102,596	63,456	63,456	-	39,140
2935	Classified Substitute Pay	-	-	-	-	15,321	-	-	-	15,321
	SUBTOTAL - Classified Salaries	137,731	325,857	348,781	812,368	4,219,409	3,936,886	4,037,418	(100,532)	181,991
Employee Benefits										
3100	STRS	19,228	122,717	119,677	261,621	1,229,572	1,230,704	1,223,922	6,781	5,650
3300	OASDI-Medicare-Alternative	11,156	32,549	32,997	76,702	417,295	395,768	402,944	(7,176)	14,351
3400	Health & Welfare Benefits	(1,724)	(8,758)	(38,197)	(48,680)	872,861	936,161	976,661	(40,500)	(103,800)
3500	Unemployment Insurance	302	-	-	302	55,967	53,678	54,094	(416)	1,873
3600	Workers Comp Insurance	-	-	-	-	112,058	109,154	109,837	(683)	2,222
3900	Other Employee Benefits	1,664	1,974	2,174	5,812	165,279	165,279	165,279	-	-
	SUBTOTAL - Employee Benefits	30,626	148,481	116,651	295,758	2,853,032	2,890,743	2,932,736	(41,993)	(79,704)
Books & Supplies										
4100	Approved Textbooks & Core Curricula Materials	35,132	27,055	34,764	96,951	246,723	246,723	223,723	23,000	23,000
4300	Materials & Supplies	14,458	11,601	9,053	35,112	74,688	74,688	74,688	-	-
4320	Educational Software	99,278	46,613	29,192	175,084	86,369	160,084	182,472	(22,388)	(96,103)
4325	SpEd Materials & Supplies	3,071	7,524	4,630	15,224	30,900	30,900	30,900	-	-
4330	Office Supplies	2,645	10,117	4,713	17,475	77,801	77,801	77,801	-	-
4340	Montessori Materials	1,212	962	125	2,299	17,000	17,000	17,000	-	-
4350	Other Supplies & Materials	-	786	2,185	2,971	10,928	10,928	10,928	-	-
4352	Club M Supplies	5,757	5,493	4,522	15,771	27,810	27,810	27,810	-	-
4420	Computers: individual items less than \$5k	4,443	1,458	3,020	8,922	15,914	15,914	15,914	-	-
4710	Student Food Services	-	19	-	19	10,187	10,187	10,187	-	-
4720	Staff Meals and Events	-	1,988	-	1,988	6,180	6,180	6,180	-	-
	SUBTOTAL - Books and Supplies	165,995	113,616	92,205	371,816	604,500	678,215	677,603	612	(73,103)

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Services & Other Operating Expenses									
5100 Subagreements for Services	170	35,694	98,239	134,103	362,353	1,205,258	1,527,363	(322,105)	(1,165,009)
5200 Travel & Conferences	216	2,445	7,444	10,105	25,109	25,109	25,109	-	-
5300 Dues & Memberships	-	1,830	-	1,830	36,111	36,111	36,111	-	-
5515 Janitorial, Gardening Services & Supplies	33,955	20,159	22,080	76,194	236,749	236,749	236,749	-	-
5520 Security	500	-	-	500	1,591	1,591	1,591	-	-
5535 Utilities (General)	328	744	328	1,399	77,250	77,250	77,250	-	-
5605 Equipment Leases	2,849	2,992	2,592	8,432	24,720	24,720	24,720	-	-
5610 Rent	262,141	131,071	155,759	548,971	1,386,322	1,386,322	1,386,322	-	-
5615 Repairs and Maintenance - Building	148	377	-	525	9,548	9,548	9,548	-	-
5808 Current Year CAC Expense	11,747	(3,644)	6,204	14,307	-	-	-	-	-
5812 Business Services	15,909	15,909	15,909	47,728	188,516	189,114	190,606	(1,491)	(2,090)
5824 District Oversight Fees	-	-	-	-	166,251	163,654	167,562	(3,908)	(1,311)
5833 Fines and Penalties	-	-	-	-	412	412	412	-	-
5845 Legal Fees	-	(1,185)	-	(1,185)	-	-	-	-	-
5848 Licenses and Other Fees	-	-	-	-	2,060	2,060	2,060	-	-
5857 Payroll Fees	1,561	2,326	2,388	6,275	29,281	29,281	29,281	-	-
5858 CMO Fees Expense	-	-	-	-	2,788,429	2,715,140	2,819,217	(104,077)	(30,787)
5861 Prior Yr Exp (not accrued)	-	838	7,985	8,823	-	8,823	8,823	-	(8,823)
5863 Professional Development	14,986	42,036	16,770	73,793	235,424	235,424	235,424	-	-
5880 Student Health Services	-	-	750	750	12,731	12,731	12,731	-	-
5915 Postage and Delivery	-	278	192	470	3,183	3,183	3,183	-	-
SUBTOTAL - Services & Other Operating Exp.	344,509	251,870	336,640	933,019	5,586,040	6,362,479	6,794,060	(431,581)	(1,208,020)
Capital Outlay & Depreciation									
6900 Depreciation	-	-	-	-	46,517	46,517	46,517	-	-
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	46,517	46,517	46,517	-	-
Other Outflows									
7999 Uncategorized Expense	-	322,133	93	322,226	-	-	-	-	-
SUBTOTAL - Other Outflows	-	322,133	93	322,226	-	-	-	-	-
TOTAL EXPENSES	758,320	1,759,111	1,476,588	3,994,018	19,762,290	20,373,554	20,911,543	(537,989)	(1,149,254)